

## Article - Tax - General

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§11-234. IN EFFECT

**\*\* CONTINGENCY – IN EFFECT – CHAPTER 350 OF 2018 \*\***

- (a) (1) In this section the following words have the meanings indicated.
- (2) “Department” means the Department of Commerce.
- (3) “Eligible project” has the meaning stated in § 6–901 of the Economic Development Article.
- (4) “Program” means the Promoting extraordinary Innovation in Maryland’s Economy Program established under Title 6, Subtitle 9 of the Economic Development Article.
- (5) “Qualified business entity” has the meaning stated in § 6–901 of the Economic Development Article.
- (6) “Qualified personal property or services” means personal property or services purchased for use at an eligible project by a qualified business entity that is enrolled in the Program.
- (b) The sales and use tax does not apply to a sale of qualified personal property or services if the buyer provides the vendor with evidence of eligibility for the exemption issued by the Comptroller.
- (c) (1) Each year, the Department shall provide the Comptroller with a list of qualified business entities.
- (2) Within 30 days of receiving a list of qualified business entities from the Department, the Comptroller shall issue, to each qualified business entity, a certificate of eligibility for the exemption under this section.
- (3) The certificate issued under paragraph (2) of this subsection:
  - (i) must be renewed each year; and
  - (ii) may not be renewed for more than 10 consecutive years.

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